

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America, and Kerri Hansen Revenue Officer,
Internal Revenue Service (IRS)

(b) County of Residence of First Listed Plaintiff Philadelphia
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
David A. Degnan, AUSA
Assistant United States Attorney's Office
615 Chestnut St. #1250
Philadelphia, PA 19106

DEFENDANTS

Edmund N. Boyle, President
Connective Wireless, Inc.

County of Residence of First Listed Defendant Delaware County
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)
unknown

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | | | | | |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| | PTF | DEF | | PTF | DEF |
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities Employment <input type="checkbox"/> 446 Amer. w/Disabilities Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

I.R.C. §7604(a) 26 U.S.C. §7604(a)

Brief description of cause:
enforce IRS Summons

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

06/19/2013

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

FOR THE EASTERN DISTRICT OF PENNSYLVANIA — DESIGNATION FORM to be used by counsel to indicate the category of the case for the purpose of assignment to appropriate calendar.

Address of Plaintiff: 615 Chestnut Street, #1250 Philadelphia, PA 19106

Address of Defendant: 211 South Lynn Blvd. Upper Darby, PA

Place of Accident, Incident or Transaction: _____
(Use Reverse Side For Additional Space)

Does this civil action involve a nongovernmental corporate party with any parent corporation and any publicly held corporation owning 10% or more of its stock?
(Attach two copies of the Disclosure Statement Form in accordance with Fed.R.Civ.P. 7.1(a)) Yes ☐ No ☒

Does this case involve multidistrict litigation possibilities? Yes ☐ No ☒

RELATED CASE, IF ANY:

Case Number: _____ Judge _____ Date Terminated: _____

Civil cases are deemed related when yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?
Yes ☐ No ☒
2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?
Yes ☐ No ☒
3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action in this court?
Yes ☐ No ☒
4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?
Yes ☐ No ☒

CIVIL: (Place ☒ in ONE CATEGORY ONLY)

A. Federal Question Cases:

1. ☐ Indemnity Contract, Marine Contract, and All Other Contracts
2. ☐ FELA
3. ☐ Jones Act-Personal Injury
4. ☐ Antitrust
5. ☐ Patent
6. ☐ Labor-Management Relations
7. ☐ Civil Rights
8. ☐ Habeas Corpus
9. ☐ Securities Act(s) Cases
10. ☐ Social Security Review Cases
11. ☒ All other Federal Question Cases
(Please specify) _____

B. Diversity Jurisdiction Cases:

1. ☐ Insurance Contract and Other Contracts
2. ☐ Airplane Personal Injury
3. ☐ Assault, Defamation
4. ☐ Marine Personal Injury
5. ☐ Motor Vehicle Personal Injury
6. ☐ Other Personal Injury (Please specify)
7. ☐ Products Liability
8. ☐ Products Liability — Asbestos
9. ☐ All other Diversity Cases
(Please specify) _____

ARBITRATION CERTIFICATION

(Check Appropriate Category)

I, _____, counsel of record do hereby certify:

- ☐ Pursuant to Local Civil Rule 53.2, Section 3(c)(2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs;
- ☐ Relief other than monetary damages is sought.

DATE: _____ Attorney-at-Law _____ Attorney I.D.# _____

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

I certify that, to my knowledge, the within case is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: June 10, 2013 _____ Attorney-at-Law _____ Attorney I.D.# _____

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

CASE MANAGEMENT TRACK DESIGNATION FORM

United States of America and Kerri Hansen, Rev. Officer IRS	:	CIVIL ACTION
	:	
v.	:	
	:	
Edmund Boyle, President - Connective Wireless Inc.	:	NO.

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ()
- (b) Social Security – Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ()
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ()
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ()
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ()
- (f) Standard Management – Cases that do not fall into any one of the other tracks. (x)

<u>June 10, 2013</u>	<u>David A. Degnan, AUSA</u>	<u>United States of America</u>
Date	Attorney-at-law	Attorney for
<u>215-861-8522</u>	<u>215.816.8618</u>	<u>david.degnan@usdoj.gov</u>
Telephone	FAX Number	E-Mail Address

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND)	
KERRI HANSEN, REVENUE OFFICER)	
OF THE INTERNAL REVENUE SERVICE,)	
)	
Plaintiffs,)	
)	
v.)	C.A. NO.
)	
EDMUND N. BOYLE, PRESIDENT,)	
CONNECTIVE WIRELESS, INC.,)	
)	
)	
Defendant.)	

COMPLAINT TO ENFORCE
INTERNAL REVENUE SUMMONS

For their Complaint, the United States of America and Edmund N. Boyle, Revenue Officer of the Internal Revenue Service, by their attorneys, allege as follows:

I.

This is a proceeding brought under authority of I.R.C. § 7604(a), (26 U.S.C. § 7604 (a)), to enforce judicially an Internal Revenue Summons issued pursuant to Section 7602 to enable Plaintiffs to prepare federal corporate income tax returns (Forms 1120) for Connective Wireless, Inc. for the taxable years ended December 31, 2009, December 31, 2010, and December 31, 2011.

II.

Plaintiff Revenue Officer is authorized to issue Internal Revenue Summonses pursuant to Section 7602.

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III.

The address of the Defendant, Edmund N. Boyle, President, Connective Wireless, Inc., hereinafter ("Defendant") is 211 South Lynn Blvd., Upper Darby, Pennsylvania, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the determination of the corporate income tax liabilities (Forms 1120) of Connective Wireless, Inc. for the taxable years ended December 31, 2009, December 31, 2010, and December 31, 2011.

V.

On January 10, 2013, a copy of a Summons was personally served upon the Defendant, by Plaintiff Revenue Officer, by handing the copy of the Summons directly to the Defendant. The Summons directed the Defendant to appear on the 8th day of February, 2013 at 10:00 A.M. at the office of the Internal Revenue Service, 600 Arch Street, Room 3256, Philadelphia, Pennsylvania, to testify and produce certain documents and records necessary to prepare federal corporate income tax returns (Forms 1120) for Connective Wireless, Inc. for the taxable years ended December 31, 2009, December 31, 2010, and December 31, 2011, as is more fully set forth in the Summons. The original Summons served upon the Defendant is attached hereto and incorporated herein as Exhibit 1.

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VI.

The Defendant did not appear on February 8, 2013. The Declaration of Plaintiff Revenue Officer reciting the failure to comply with the Summons is attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the determination of the federal corporate income tax liabilities (Forms 1120) of Connective Wireless, Inc. for the taxable years ended December 31, 2009, December 31, 2010, and December 31, 2011, that the Defendant be required to testify and produce those records and documents demanded by the Summons, which are not in the possession of the Plaintiffs.

VIII.

As indicated above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The Plaintiffs have complied with the administrative procedures required by the Internal Revenue Code of 1986, as amended.

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WHEREFORE, Plaintiffs respectfully pray:

1. That this Court enter an Order directing the Defendant to show cause why he should not comply with and obey the aforementioned Summons in each and every requirement thereof.

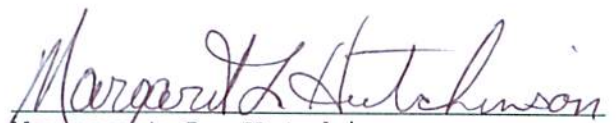
2. That the Court enter an order directing the Defendant to obey the aforementioned Summons in each and every requirement thereof and to order that he testify, produce the books, records and other information as called for by the summons before Plaintiff Revenue Officer or any other properly designated officer of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court render such other and further relief as is just and proper.

Respectfully yours,

ZANE DAVID MEMEGER
United States Attorney


Margaret L. Hutchinson
Chief, Civil Division
Assistant United States Attorney


DAVID A. DEGNAN
Assistant United States Attorney

June 10, 2013



Summons

In the matter of CONNECTIVE WIRELESS INC, 211 S LYNN BLVD, UPPER DARBY, PA 19082Internal Revenue Service (Division): Small Business / Self EmployedIndustry/Area (name or number): Small Business / Self Employed - Area 22Periods: FOR THE FORM 1120 CALENDAR YEARS ENDING DECEMBER 31, 2009, DECEMBER 31, 2010, AND DECEMBER 31, 2011

The Commissioner of Internal Revenue

To: EDMUND N BOYLE, AS PRESIDENT OF CONNECTIVE WIRELESS INCAt: 211 S LYNN BLVD, UPPER DARBY, PA 19082

You are hereby summoned and required to appear before KERRI HANSEN, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All books, records, papers and other data in the possession or control of the CONNECTIVE WIRELESS INC, pertaining to the operation of the CONNECTIVE WIRELESS INC, for its (calendar or fiscal) year(s) ended FOR THE FORM 1120 CALENDAR YEARS ENDING DECEMBER 31, 2009, DECEMBER 31, 2010, AND DECEMBER 31, 2011, and reflecting the receipt or accrual of all income and expenses of the operation of CONNECTIVE WIRELESS INC, including, but not limited to: all corporate bank account records, including deposit tickets, canceled checks, debit and credit memos, statements of account, check registers, saving account passbooks, and records of certificates of deposit; all financial statements, including balance sheets and income statements, all accounting records, including general journals and ledgers; all stock books and records, minutes of board of directors and shareholders meetings and articles of incorporation and amendments thereto; all records of loans made and dividends paid to shareholders and shareholder's loans to the CONNECTIVE WIRELESS INC; and any and all books, records, documents, receipts, invoices, bills, canceled checks, ledgers and journals regarding expenses or expenditures of the CONNECTIVE WIRELESS INC; and any and all other books, records, documents, and receipts regarding income from the operation of the CONNECTIVE WIRELESS INC; compensation for goods and services, including fees and commissions, gains derived from dealing in property, interest, rentals, royalty, and dividend income, and income from the discharge of indebtedness, so that Federal Corporation Income Tax Return(s), Form(s) 1120, for the (calendar or fiscal) year(s) ended FOR THE FORM 1120 CALENDAR YEARS ENDING DECEMBER 31, 2009, DECEMBER 31, 2010, AND DECEMBER 31, 2011 (for which years no return have been made) may be prepared. A blank Federal Corporation Income Tax Return is attached hereto as a guide to the production of the necessary books, records, and documents.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

600 ARCH STREET, ROOM 3256, PHILADELPHIA, PA 19106-1611 - (215)861-3771

Place and time for appearance at 600 ARCH STREET, ROOM 3256, PHILADELPHIA, PA 19106-1611



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039(Rev. 10-2010)
Catalog Number 21405J

on the 8th day of February, 2013 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 10th day of January, 2013

KERRI HANSEN

Signature of Issuing Officer

REVENUE OFFICER

Title

Signature of Approving Officer (if applicable)

EXHIBIT

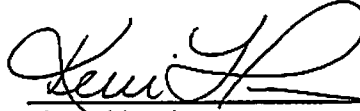
Title

Original -- to be kept by IRS

4. In accordance with Section 7603 of Title 26, U.S.C., on January 10, 2013, I personally served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the defendant, Edmund N. Boyle, by handing the copy of the summons directly to the defendant, as evidenced in the certificate of service on the reverse side of the summons.
5. On February 8, 2013, the defendant, Edmund N. Boyle, did not appear in response to the summons. The defendant's refusal to comply with the summons continues to the date of this declaration.
6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
8. As of the date that the summons was issued and served, and as of the day I signed this declaration, there was no Department of Justice referral, as defined by 26 U.S.C. §7602(c), with respect to Edmund N. Boyle.
9. It is necessary to examine the books, papers, records or other data sought by the summons in order to determine the corporate income tax liabilities (Forms 1120) of Connective Wireless, Inc. for the calendar years ended December 31, 2009, December 31, 2010, and December 31, 2011. This investigation is being conducted for a legitimate purpose and the information may be relevant for that purpose.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 4th day of April, 2013.

A handwritten signature in black ink, appearing to read "Kerri Hansen", written over a horizontal line.

Kerri Hansen
Revenue Officer

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND)	
KERRI HANSEN, REVENUE OFFICER)	
OF THE INTERNAL REVENUE SERVICE,)	
)	
Plaintiffs,)	
)	
v.)	C.A. NO.
)	
EDMUND N. BOYLE, PRESIDENT,)	
CONNECTIVE WIRELESS, INC.,)	
)	
)	
Defendant.)	

ORDER TO SHOW CAUSE

AND NOW, this day of , 2013, upon the complaint, the Exhibits attached thereto, including the Declaration of Plaintiff Revenue Officer, Kerri Hansen of the Internal Revenue Service, and upon the motion of Plaintiffs' attorneys:

IT IS ORDERED that EDMUND N. BOYLE appear before the United States District Court for the Eastern District of Pennsylvania, Courtroom , U.S. Federal Courthouse, 601 Market Street, Philadelphia, Pennsylvania, on the day of , 2013, at .m., and show cause why an Order should not be entered enforcing the Internal Revenue Summons served on him on January 10, 2013, by Plaintiff Revenue Officer, Kerri Hansen of the Internal Revenue Service.

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IT IS FURTHER ORDERED that a copy of this Order, the Complaint and Exhibits be served upon the Defendant by a Revenue Officer of the Internal Revenue Service on or before the day of , 2013.

IT IS FURTHER ORDERED that within days of service of copies of this Order, the Complaint, and Exhibits upon him, the Defendant shall file and serve an answer, motion or other responsive pleading, together with an affidavit in support thereof.

IT IS FURTHER ORDERED that only those issues raised in the pleadings or motions and supported by affidavit(s) will be considered by the Court on the above return date, and any uncontested allegation in the Complaint will be taken as admitted for the purpose of this enforcement proceeding.

J.